



Office of the
Medicaid Inspector
General

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

FQHC Fee-For-Service/ Managed Care Crossover

Final Audit Report Audit #: 22-4000

Neighborhood Health Center of Western New York

Provider ID #: 01034940



Office of the
Medicaid Inspector
General

KATHY HOCHUL
Governor

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

January 26, 2023

Edward S. Golebiewski, Vice President of Finance
Neighborhood Health Center of Western New York
155 Lawn Ave
Buffalo, New York 14207-1816

Re: Final Audit Report
Audit #: 22-4000
Provider ID #:01034940

Dear Edward S. Golebiewski:

This is the Office of the Medicaid Inspector General's (OMIG) Final Audit Report for Neighborhood Health Center of Western New York (Provider).

In accordance with Title 18 of the Official Compilation of the Codes, Rules and Regulations of the State of New York Section 517.6, this Final Audit Report represents the final determination on the issues found during OMIG's audit.

The Provider's January 10, 2023 response to OMIG's December 15, 2022 Draft Audit Report stated that the Provider is in agreement with the Draft Audit Report findings. As a result, the overpayments identified in this Final Audit Report remain unchanged from those cited in the Draft Audit Report. The total amount due is \$8,360.32, inclusive of interest.

If you have any questions or comments concerning this report, please contact William Polverelli at (518) 408-5714 or through email at William.Polverelli@omig.ny.gov. Please refer to audit number 22-4000 in all correspondence.

Sincerely,

Anthony Sweeney, Audit Supervisor
Managed Care Review and Reporting Unit
Division of Medicaid Audit
Office of the Medicaid Inspector General

Attachments

Certified Mail Number: 7021 0350 0001 9900 2926
Return Receipt Requested

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Background, Objective, and Audit Scope

Background

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment, and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules, and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), the regulations of the Department of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and *Medicaid Update* publications.

DOH regulation found at Title 10 of the Official Compilation of the Codes, Rules, and Regulations of the State of New York (NYCRR) Section 86-4.9(b) states: "A threshold visit, including all part-time clinic visits, shall occur each time a patient crosses the threshold of a facility to receive medical care without regard to the number of services provided during that visit. Only one threshold visit per patient per day shall be allowable for reimbursement purposes..." The visit is all-inclusive as it includes all of the services medically necessary and rendered on that date.

Federal law 42 U.S.C. Section 1396a (bb)(5)(A) requires states to make supplemental payments to an FQHC or Rural Health Center (RHC) pursuant to a contract between the Federally Qualified Health Center (FQHC) and a Managed Care Plan (Plan) for the amount, if any, that the FQHC's Prospective Payment System (PPS) rate exceeds the amount of payments provided under the managed care contract for the services rendered by the FQHC. FQHC's bill eMedNY directly for a supplemental payment when services are provided to contracted MCO enrollees that would otherwise qualify under Medicaid fee-for-service (FFS) rules for payment at the FQHC's PPS rate.

Objective

The objective of this audit was to assess the Provider's adherence to applicable laws, regulations, rules, and policies governing the New York State Medicaid program and to verify that:

- the Provider did not receive a Medicaid supplemental payment and a FFS all-inclusive payment for individual recipients on the same date of service;
- claims for payment were submitted in accordance with DOH regulations and the appropriate provider manuals; and
- claims for payment were submitted in accordance with applicable rules and requirements.

Audit Scope

OMIG identified instances where the Provider received both a Medicaid supplemental payment (indicating payment for the threshold visit was paid by a Plan) and a FFS all-inclusive payment for the same individual recipient on the same date of service. The audit period is for dates of service beginning January 1, 2017 and ending December 31, 2019.

Laws, Regulations, Rules and Policies

The following are applicable Laws, Regulations, Rules, and Policies of the Medicaid program referenced when conducting this audit:

New York Public Health Law, New York Social Services Law, the regulations of the Department of Health (Titles 10 and 18 of the NYCRR), the regulations of the Office of Mental Health (Title 14 of the NYCRR) and the Department of Health's Medicaid Provider Manuals, and *Medicaid Update* publications.

Regulations state:

(a) The unit of service used to establish rates of payment shall be the threshold visit, except for dialysis, abortion, sterilization services and free-standing ambulatory surgery, for which rates of payment shall be established for each procedure. For methadone maintenance treatment services, the rate of payment shall be established on a fixed weekly basis per recipient.

(b) A threshold visit, including all part-time clinic visits, shall occur each time a patient crosses the threshold of a facility to receive medical care without regard to the number of services provided during that visit. Only one threshold visit per patient per day shall be allowable for reimbursement purposes, except for transfusion services to hemophiliacs, in which case each transfusion visit shall constitute an allowable threshold visit.

10 NYCRR § 86-4.9 (a) and (b)

In addition to any specific detailed findings, rules and/or regulations which may be listed above, the following regulations pertain to all audits:

Regulations state: "All bills for medical care, services and supplies shall contain: . . . (8) a dated certification by the provider that the care, services and supplies itemized have in fact been furnished; that the amounts listed are due and owing . . . ; that such records as are necessary to disclose fully the extent of care, services and supplies provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years from the date of payment . . . ; and that the provider understands that payment and satisfaction of this claim will be from Federal, State and local public funds and that he or she may be prosecuted under applicable Federal and State laws for any false claims, statements or documents, or concealment of a material fact provided. . . ."

18 NYCRR §540.7(a)

Regulations state: "An overpayment includes any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake."

18 NYCRR § 518.1(c)

Furthermore, according to regulations, all providers must prepare and maintain contemporaneous records demonstrating their right to receive payment under the medical assistance program. In addition, the provider must keep, for a period of six years, all records necessary to disclose the nature and extent of services furnished and the medical necessity

therefore, including any prescription or fiscal order for the service or supply. This information is subject to audit for a period of six years and must be furnished, upon request.

18 NYCRR § 517.3(b)

Medicaid Management Information System (“MMIS”) Provider Manual for Clinics states:

Basis of Payment

For Medicaid patients, the basis of payment for most clinic services provided in hospital outpatient departments and diagnostic and treatment centers under Article 28 of the Public Health Law is the threshold visit. New York State Department of Health (DOH) regulation at 10 NYCRR 86-4.9 states:

“A threshold visit occurs each time a patient crosses the threshold of a facility to receive medical care without regard to the number of services provided during that visit.”

Only one threshold visit per patient per day is allowed for reimbursement purposes, except for transfusion services to hemophiliacs, in which case each transfusion visit constitutes an allowable threshold visit. The visit is all-inclusive as it includes all of the services medically necessary and rendered on that date.

This policy does not apply to those services for which rates of payment have been established for each procedure, such as dialysis and freestanding ambulatory surgery.

When a Medicaid patient receives treatment(s) during a threshold clinic visit that cannot be completed due to administrative or scheduling problems, the Article 28 facility may not bill additional clinic visits for the completion of the service.

For example, the completion of clinical laboratory test, blood draws or X-rays that are scheduled subsequent to the initial clinic visit do not qualify for reimbursement unless the patient is also seen for purposes of discussing the findings and for definitive treatment planning.

It is inappropriate for a clinic to call a client back for a service in order to generate an additional clinic visit for a service that should have been provided at the time of the first visit (and included in that payment).

For example, if a patient needs both physical and occupational therapy on the same day, a clinic cannot provide one session on the first day and call the patient back for a second visit on a subsequent day to generate another clinic bill.

MMIS Policy Guidelines for Clinics, Version 2007-2 (eff. June 1, 2007), p. 3
Version 2007-1 (eff. May 1, 2007), p. 3

Audit Findings

OMIG issued a Draft Audit Report to the Provider on December 15, 2022 which identified that the Provider had inappropriately billed \$7,015.92 to Medicaid in 120 cases where the Provider received both a Medicaid supplemental payment and a FFS all-inclusive payment for individual recipients on the same date of service, with the dates of service between January 1, 2017 and December 31, 2019. The Provider's January 10, 2023 response (Attachment A) to the Draft Audit Report stated that the Provider is in agreement with the Draft Audit Report findings. As a result, the overpayments identified (Attachment B) in this Final Audit Report remain unchanged from those cited in the Draft Audit Report.

In accordance with 18 NYCRR Section 518.4, interest may be collected on any overpayments identified in this audit and will accrue at the current rate from the date of the overpayment. Interest on the overpayments identified in this Final Audit Report was calculated from the date of each overpayment through the date of the Draft Audit Report using the Federal Reserve Prime Rate. For the overpayments identified in this audit, OMIG has determined that accrued interest of \$1,344.40 (Attachment B) is now owed.

Based on this determination, the total amount due to DOH, as defined in 18 NYCRR Section 518.1 is \$8,360.32 (Attachment B), inclusive of interest.

Repayment Options

In accordance with 18 NYCRR Part 518, which regulates the collection of overpayments, your repayment options are described below.

Option #1: Make a full payment by check, money order, or OMIG's Online Payment Portal within 20 days of the date of the Final Audit Report.

- The check should be made payable to the New York State Department of Health, should include the audit number on the memo line, and be mailed with the attached remittance advice to:

New York State Office of the Medicaid Inspector General
Bureau of Collections Management
800 North Pearl Street
Albany, New York 12204
Phone #: (518) 474-5878
Fax #: (518) 408-0593
Email: collections@omig.ny.gov

- If you elect to pay electronically through OMIG's Online Payment Portal, please visit <https://omig.ny.gov/online-payment-portal> or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.

Option #2: Enter into a repayment agreement with OMIG. If your repayment terms exceed 90 days from the date of the Final Audit Report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. OMIG's acceptance of a repayment agreement is based on your repaying the Medicaid overpayment as agreed. OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days, by telephone or email, as provided above.

Should you fail to select a payment option above within 20 days of the date of this Report, OMIG will initiate recoupment by withholding all or a part of your payments otherwise payable, in accordance with 18 NYCRR 518.6. Additionally, OMIG reserves the right to use any remedy allowed by law to collect the amount due. Pursuant to the State Finance Law Section 18(5), a collection fee equal to twenty two percent (22%) of the amount due, including interest, may be added to the amount owed.

Hearing Rights

The Provider has the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. In accordance with 18 NYCRR 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If the Provider wishes to request a hearing, the request must be submitted in writing within sixty (60) days of the date of this notice to:

General Counsel
New York State
Office of the Medicaid Inspector General
Office of Counsel
800 North Pearl Street
Albany, New York 12204

Questions regarding the request for a hearing should be directed to Office of Counsel, at (518) 408-5845.

If a hearing is held, the Provider may have a person represent it or the Provider may represent itself. If the Provider chooses to be represented by someone other than an attorney, the Provider must supply along with its hearing request a signed authorization permitting that person to represent the Provider at the hearing; the Provider may call witnesses and present documentary evidence on its behalf.

For a full listing of hearing rights please see 18 NYCRR Part 519.

Contact Information

William Polverelli, Management Specialist I
William.Polverelli@omig.ny.gov
(518) 408-5714

Anthony Sweeney, Audit Supervisor
Anthony.Sweeney@omig.ny.gov
(518) 402-1608

Office Address:

New York State
Office of the Medicaid Inspector General
Division of Medicaid Audit
800 North Pearl Street
Albany, New York 12204

Mission

The mission of the Office of the Medicaid Inspector General is to enhance the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive, and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds while promoting high quality patient care.

Vision

To be the national leader in promoting and protecting the integrity of the Medicaid program.



Office of the
Medicaid Inspector
General

REMITTANCE ADVICE

Neighborhood Health Center of
Western New York
155 Lawn Ave
Buffalo, New York 14207

Provider ID #: 01034940

Audit #: 22-4000

Amount Due: \$8,360.32

Audit
Type

- ☐ Managed Care
☒ Fee-for-Service
☐ Rate

Checklist

1. To ensure proper credit, please enclose this form with your check.
2. Make checks payable to: New York State Department of Health.
3. Record the audit number on your check.
4. Mail the check to:

New York State Office of the Medicaid Inspector General
Bureau of Collections Management
800 North Pearl Street
Albany, New York 12204
Phone #: (518) 474-5878
Fax #: (518) 408-0593
Email: collections@omig.ny.gov

If you elect to pay electronically through OMIG's Online Payment Portal, please visit <https://omig.ny.gov/online-payment-portal> or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.



Office of the Medicaid Inspector General

800 North Pearl Street

Albany, NY 142204

Re: FQHC Fee-for-service / Managed Care Crossover Draft Audit Report Audit # 22-4000

Dear Sir or Madam,

Neighborhood Health Center of WNY, Inc. has reviewed the draft audit information referenced above and is in agreement with the findings of the report. Neighborhood recognizes the severity of this issue and we have created an event report to address the short comings of our billing process and to make sure this does not happen in the future.

Please let us know how to make the restitution of \$7,015.92 per the audit findings.

Sincerely,

Edward S. Golebiewski

Neighborhood Health Center of WNY, Inc.

Vice President of Finance

Blasdel
4233 Lake Avenue
Blasdel, NY 14219
716-332-3070

Bridgeview
1050 Niagara Street
Buffalo, NY 14213
716-493-2000

Mattina
300 Niagara Street
Buffalo, NY 14201
716-242-8600

Northwest
**ADMINISTRATIVE
OFFICE**
155 Lawn Avenue
Buffalo, NY 14207
716-875-2904

Riverway
1569 Niagara Street
Buffalo, NY 14213
716-427-7000

Southtowns
151 Elmview Avenue
Hamburg, NY 14075
716-648-4345



Attachment B

**FQHC Fee-For-Service/
Managed Care Crossover
Disallowed Medicaid Payments**

Provider Name: NORTHWEST BUFFALO COMM H C
Provider ID: 01034940

Project Number: 22-4000

Provider ID	Recip ID	Medicaid Supplemental Payment				FFS All Inclusive Payment				Disallowance Code	Disallowance Amount	Accrued Interest	Total Amount Due
		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
01034940	AQ76724K	5/3/2018	5/21/2018	1813400212467220	\$58.92	5/3/2018	5/21/2018	1813400212466920	\$128.51	2	\$58.92	\$11.02	\$69.94
01034940	AQ98148R	4/17/2018	4/30/2018	1810900180557120	\$58.92	4/17/2018	4/30/2018	1810900180557020	\$128.51	2	\$58.92	\$11.18	\$70.10
01034940	AR00273N	1/28/2019	2/4/2019	1902900265473620	\$59.85	1/28/2019	4/8/2019	1909200432075020	\$155.37	2	\$59.85	\$9.01	\$68.86
01034940	AU42949U	10/24/2018	11/26/2018	1832000232105420	\$59.85	10/24/2018	11/26/2018	1832000232102920	\$130.12	2	\$59.85	\$9.63	\$69.48
01034940	AV51271X	1/24/2017	5/1/2017	1711000213456020	\$56.46	1/24/2017	4/24/2017	1710300103837730	\$127.15	4	\$56.46	\$13.16	\$69.62
01034940	BH22772Q	10/4/2017	10/23/2017	1728600221520420	\$58.92	10/4/2017	10/23/2017	1728600221518720	\$128.51	2	\$58.92	\$12.55	\$71.47
01034940	BJ07029V	5/24/2018	6/4/2018	1814900287582020	\$58.92	5/24/2018	8/20/2018	1822100229046820	\$153.76	1	\$58.92	\$10.91	\$69.83
01034940	BJ72963F	12/20/2017	1/8/2018	1736200154774520	\$58.92	12/20/2017	1/8/2018	1736200154482720	\$153.76	2	\$58.92	\$12.01	\$70.93
01034940	BJ75217C	3/14/2018	3/26/2018	1807500287644820	\$58.92	3/14/2018	3/26/2018	1807500287643620	\$128.51	2	\$58.92	\$11.45	\$70.37
01034940	BP54992B	11/3/2017	1/8/2018	1800200483769520	\$58.92	11/3/2017	12/18/2017	1734100122502430	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	BT12967Z	6/5/2017	6/12/2017	1715800266229320	\$56.46	6/5/2017	7/24/2017	1720000246873620	\$149.40	1	\$56.46	\$12.90	\$69.36
01034940	BV74791J	4/30/2018	5/14/2018	1812300227556820	\$58.92	4/30/2018	5/14/2018	1812300227555220	\$128.51	2	\$58.92	\$11.07	\$69.99
01034940	BX76685Q	2/27/2018	3/12/2018	1806500339542520	\$58.92	2/27/2018	3/12/2018	1806500339482520	\$153.76	2	\$58.92	\$11.55	\$70.47
01034940	BX76685Q	5/8/2018	5/21/2018	1813500258160120	\$58.92	5/8/2018	5/21/2018	1813500258159020	\$128.51	2	\$58.92	\$11.02	\$69.94
01034940	BX81918Q	9/17/2018	10/8/2018	1827600409172220	\$58.92	9/17/2018	11/26/2018	1832300285577720	\$153.76	2	\$58.92	\$9.89	\$68.81
01034940	BY31018X	4/30/2018	5/14/2018	1812400199150220	\$58.92	4/30/2018	6/4/2018	1814900287581120	\$153.76	2	\$58.92	\$11.07	\$69.99
01034940	CA05198K	10/16/2018	11/5/2018	1829800221633320	\$59.85	10/16/2018	11/5/2018	1829800221631320	\$130.12	2	\$59.85	\$9.81	\$69.66
01034940	CB82350G	8/20/2018	9/17/2018	1825300276240320	\$58.92	8/20/2018	9/17/2018	1825300276239820	\$128.51	2	\$58.92	\$10.07	\$68.99
01034940	CD03137Q	8/27/2018	9/24/2018	1826100242695320	\$58.92	8/27/2018	9/24/2018	1826100242694020	\$128.51	2	\$58.92	\$10.01	\$68.93

Provider ID	Recip ID	Medicaid Supplemental Payment				FFS All Inclusive Payment				Disallowance Code	Disallowance Amount	Accrued Interest	Total Amount Due
		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
01034940	CE24859J	1/13/2017	1/30/2017	1701900339888120	\$56.46	1/13/2017	3/27/2017	1708100202922720	\$149.40	1	\$56.46	\$13.70	\$70.16
01034940	CG24082S	6/19/2018	7/9/2018	1817900174063520	\$58.92	6/19/2018	7/9/2018	1817900174063120	\$128.51	2	\$58.92	\$10.63	\$69.55
01034940	CG59768K	11/27/2017	12/11/2017	1734000013702020	\$58.92	11/27/2017	1/29/2018	1802400215065720	\$153.76	2	\$58.92	\$12.21	\$71.13
01034940	CH88385M	4/13/2018	4/23/2018	1810800197102220	\$58.92	4/13/2018	4/23/2018	1810800197102020	\$128.51	2	\$58.92	\$11.23	\$70.15
01034940	CK07065C	4/21/2017	5/8/2017	1711800164283120	\$56.46	4/21/2017	5/8/2017	1711800164282620	\$127.15	2	\$56.46	\$13.11	\$69.57
01034940	CN05558C	6/14/2017	6/26/2017	1716700190038120	\$56.46	6/14/2017	7/17/2017	1718800341291520	\$152.40	2	\$56.46	\$12.81	\$69.27
01034940	CP77528T	10/10/2018	11/5/2018	1830300257416720	\$59.85	10/10/2018	11/5/2018	1830300257416520	\$130.12	2	\$59.85	\$9.81	\$69.66
01034940	CQ76232A	6/8/2017	6/19/2017	1716400230338220	\$56.46	6/8/2017	7/3/2017	1717700163486920	\$152.40	2	\$56.46	\$12.85	\$69.31
01034940	CR17286S	6/4/2018	6/18/2018	1815800248336920	\$58.92	6/4/2018	6/18/2018	1815800248336320	\$128.51	2	\$58.92	\$10.80	\$69.72
01034940	CU65663Z	10/1/2018	10/29/2018	1829500222086120	\$59.85	10/1/2018	10/29/2018	1829500222085820	\$130.12	2	\$59.85	\$9.87	\$69.72
01034940	CW10453T	4/9/2018	4/23/2018	1810200205491320	\$58.92	4/9/2018	5/7/2018	1812100805544320	\$153.76	2	\$58.92	\$11.23	\$70.15
01034940	CX09796B	11/3/2017	11/20/2017	1731800246344420	\$58.92	11/3/2017	11/13/2017	1731000219755320	\$153.76	2	\$58.92	\$12.36	\$71.28
01034940	CX74588N	7/20/2017	7/31/2017	1720500188122120	\$56.46	7/20/2017	9/11/2017	1724300180878320	\$152.40	2	\$56.46	\$12.58	\$69.04
01034940	CY40260U	4/9/2018	4/23/2018	1810300314795120	\$58.92	4/9/2018	4/23/2018	1810300314794820	\$128.51	2	\$58.92	\$11.23	\$70.15
01034940	CY65990P	4/4/2017	7/3/2017	1717300179942720	\$56.46	4/4/2017	5/1/2017	1711100083987630	\$127.15	4	\$56.46	\$12.76	\$69.22
01034940	CY65990P	5/16/2017	5/29/2017	1714200270417420	\$56.46	5/16/2017	7/3/2017	1717700163494020	\$152.40	2	\$56.46	\$12.98	\$69.44
01034940	DA71729Y	10/18/2018	11/5/2018	1829800221696220	\$59.85	10/18/2018	11/5/2018	1829800221694620	\$130.12	2	\$59.85	\$9.81	\$69.66
01034940	DB09194R	3/6/2018	3/19/2018	1807200264659820	\$58.92	3/6/2018	3/19/2018	1807200264659220	\$128.51	2	\$58.92	\$11.50	\$70.42
01034940	DB09194R	7/3/2018	7/23/2018	1819300212638720	\$58.92	7/3/2018	10/1/2018	1826400196285320	\$128.51	2	\$58.92	\$10.52	\$69.44
01034940	DB33619W	7/6/2018	7/23/2018	1819400292721320	\$58.92	7/6/2018	7/23/2018	1819400292721020	\$128.51	2	\$58.92	\$10.52	\$69.44
01034940	DB33642Y	10/2/2018	10/29/2018	1829600304565220	\$59.85	10/2/2018	10/29/2018	1829600304563220	\$130.12	2	\$59.85	\$9.87	\$69.72
01034940	DC45858Z	3/28/2017	4/10/2017	1709000162564520	\$56.46	3/28/2017	4/17/2017	1710100294947220	\$152.40	2	\$56.46	\$13.29	\$69.75
01034940	DC76428A	12/7/2017	12/18/2017	1734600278025520	\$58.92	12/7/2017	5/14/2018	1812300227528520	\$153.76	1	\$58.92	\$12.16	\$71.08
01034940	DD28328D	4/5/2018	4/16/2018	1810100212693520	\$58.92	4/5/2018	4/16/2018	1810100212692820	\$128.51	2	\$58.92	\$11.29	\$70.21
01034940	DG25610T	1/2/2019	1/14/2019	1900300316496420	\$59.85	1/2/2019	4/1/2019	1908100242846920	\$130.12	1	\$59.85	\$9.20	\$69.05
01034940	DG54484J	8/7/2018	9/3/2018	1823600186780120	\$58.92	8/7/2018	9/3/2018	1823600186778120	\$128.51	2	\$58.92	\$10.18	\$69.10
01034940	DH56371Z	11/8/2017	11/20/2017	1731300176221220	\$58.92	11/8/2017	11/20/2017	1731300176221020	\$128.51	2	\$58.92	\$12.36	\$71.28

Provider ID	Recip ID	Medicaid Supplemental Payment				FFS All Inclusive Payment				Disallowance Code	Disallowance Amount	Accrued Interest	Total Amount Due
		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
01034940	DH56371Z	11/15/2018	12/3/2018	1833100219694120	\$59.85	11/15/2018	12/3/2018	1833100219692220	\$130.12	2	\$59.85	\$9.57	\$69.42
01034940	DJ62975D	12/9/2019	1/6/2020	1936400201843320	\$76.86	12/9/2019	5/11/2020	2012100151932120	\$157.12	1	\$76.86	\$7.85	\$84.71
01034940	DK15241P	4/26/2018	5/7/2018	1812100805544820	\$58.92	4/26/2018	6/18/2018	1815800248346820	\$128.51	2	\$58.92	\$11.13	\$70.05
01034940	DK45585G	4/11/2018	4/23/2018	1810700254513520	\$58.92	4/11/2018	4/23/2018	1810700254539920	\$153.76	2	\$58.92	\$11.23	\$70.15
01034940	DK71088J	3/24/2017	4/17/2017	1709600272179620	\$56.46	3/24/2017	7/3/2017	1717700050947230	\$152.40	2	\$56.46	\$13.24	\$69.70
01034940	DM85519V	5/16/2018	5/28/2018	1813800269544620	\$58.92	5/16/2018	6/4/2018	1814900287569920	\$153.76	2	\$58.92	\$10.97	\$69.89
01034940	DN05279D	3/13/2018	3/26/2018	1807800316039820	\$58.92	3/13/2018	3/26/2018	1807800316039320	\$128.51	2	\$58.92	\$11.45	\$70.37
01034940	DP99076A	11/27/2019	12/23/2019	1934600319181220	\$76.86	11/27/2019	11/9/2020	2030300142091420	\$30.00	3	\$30.00	\$2.16	\$32.16
01034940	DQ55432F	2/26/2018	3/12/2018	1806500339558020	\$58.92	2/26/2018	3/12/2018	1806500339557320	\$128.51	2	\$58.92	\$11.55	\$70.47
01034940	DR65454P	11/2/2018	11/26/2018	1832000232515320	\$59.85	11/2/2018	11/26/2018	1832000232212520	\$155.37	2	\$59.85	\$9.63	\$69.48
01034940	DT47547Y	11/20/2018	12/3/2018	1833100219580320	\$59.85	11/20/2018	12/3/2018	1833100219578620	\$130.12	2	\$59.85	\$9.57	\$69.42
01034940	DT59257A	7/16/2018	8/6/2018	1820700171313420	\$58.92	7/16/2018	8/6/2018	1820700171311920	\$128.51	2	\$58.92	\$10.41	\$69.33
01034940	DT77849P	3/8/2018	3/19/2018	1807200264678420	\$58.92	3/8/2018	3/19/2018	1807200264676220	\$128.51	2	\$58.92	\$11.50	\$70.42
01034940	DU49567K	8/29/2017	9/11/2017	1724800338069220	\$56.46	8/29/2017	9/11/2017	1724300180882720	\$152.40	2	\$56.46	\$12.30	\$68.76
01034940	DU84831H	4/13/2018	4/30/2018	1811000187648920	\$58.92	4/13/2018	6/25/2018	1816600270292020	\$153.76	1	\$58.92	\$11.18	\$70.10
01034940	DU84831H	4/26/2018	5/7/2018	1812100805521720	\$58.92	4/26/2018	6/25/2018	1816600270292120	\$153.76	1	\$58.92	\$11.13	\$70.05
01034940	EA76652H	9/28/2018	10/15/2018	1827800244197620	\$58.92	9/28/2018	10/15/2018	1827800244197320	\$128.51	2	\$58.92	\$9.84	\$68.76
01034940	EB71613R	6/14/2017	6/26/2017	1716700190055020	\$56.46	6/14/2017	6/26/2017	1716700190054720	\$152.40	2	\$56.46	\$12.81	\$69.27
01034940	EB71613R	4/18/2018	5/7/2018	1811700168985820	\$58.92	4/18/2018	5/7/2018	1811700168985420	\$128.51	2	\$58.92	\$11.13	\$70.05
01034940	EC00421Z	10/10/2018	11/5/2018	1829800221640520	\$59.85	10/10/2018	11/5/2018	1829800221640020	\$130.12	2	\$59.85	\$9.81	\$69.66
01034940	EC00421Z	11/7/2018	11/26/2018	1832500235219820	\$59.85	11/7/2018	8/12/2019	1921400330917020	\$130.12	2	\$59.85	\$9.63	\$69.48
01034940	EE84363Z	10/30/2018	11/12/2018	1830600329053920	\$59.85	10/30/2018	11/12/2018	1830500532900920	\$130.12	2	\$59.85	\$9.75	\$69.60
01034940	EG54709T	4/21/2017	5/1/2017	1711600195987220	\$56.46	4/21/2017	6/12/2017	1715700366157620	\$152.40	2	\$56.46	\$13.16	\$69.62
01034940	EG62335Y	2/15/2018	2/26/2018	1805100288566420	\$58.92	2/15/2018	4/2/2018	1808600192540320	\$153.76	2	\$58.92	\$11.65	\$70.57
01034940	EM60042H	1/19/2017	6/19/2017	1716000195992920	\$56.46	1/19/2017	3/13/2017	1706200091981030	\$127.15	4	\$56.46	\$12.85	\$69.31
01034940	EM60042H	12/13/2017	12/25/2017	1734800175357720	\$58.92	12/13/2017	12/25/2017	1734800175337320	\$153.76	2	\$58.92	\$12.11	\$71.03
01034940	EN07473A	10/9/2018	10/29/2018	1829500222107420	\$59.85	10/9/2018	10/29/2018	1829500222107020	\$130.12	2	\$59.85	\$9.87	\$69.72

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		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
01034940	EN97892W	4/16/2018	4/30/2018	1810900180699120	\$58.92	4/16/2018	4/30/2018	1810900180698920	\$128.51	2	\$58.92	\$11.18	\$70.10
01034940	EQ26958P	8/2/2018	8/27/2018	1822900211272720	\$58.92	8/2/2018	5/20/2019	1913400290446320	\$128.51	1	\$58.92	\$10.24	\$69.16
01034940	ES37522H	9/27/2018	10/22/2018	1828900249038620	\$58.92	9/27/2018	10/22/2018	1828900249037220	\$128.51	2	\$58.92	\$9.78	\$68.70
01034940	ET78147X	6/12/2018	7/9/2018	1817900174084820	\$58.92	6/12/2018	7/9/2018	1817900174084720	\$128.51	2	\$58.92	\$10.63	\$69.55
01034940	EV10972J	4/11/2018	4/23/2018	1810700254543520	\$58.92	4/11/2018	5/7/2018	1811700169042120	\$128.51	2	\$58.92	\$11.23	\$70.15
01034940	EV10973G	7/11/2018	7/23/2018	1819900202473520	\$58.92	7/11/2018	7/23/2018	1819900202472920	\$128.51	2	\$58.92	\$10.52	\$69.44
01034940	EV10973G	11/26/2018	12/3/2018	1833100219741820	\$59.85	11/26/2018	12/3/2018	1833100219741120	\$130.12	2	\$59.85	\$9.57	\$69.42
01034940	EX95329P	7/27/2017	8/14/2017	1722000239210220	\$56.46	7/27/2017	8/21/2017	1722800242461220	\$127.15	2	\$56.46	\$12.48	\$68.94
01034940	EX95329P	8/3/2017	8/14/2017	1721800056915120	\$56.46	8/3/2017	8/21/2017	1722800242465520	\$127.15	2	\$56.46	\$12.48	\$68.94
01034940	EX95329P	6/19/2018	7/9/2018	1817900174080020	\$58.92	6/19/2018	9/17/2018	1824900194274720	\$153.76	2	\$58.92	\$10.63	\$69.55
01034940	EY20092K	4/17/2018	4/23/2018	1810800197103020	\$58.92	4/17/2018	4/30/2018	1811400355258620	\$153.76	2	\$58.92	\$11.23	\$70.15
01034940	EZ42764J	9/11/2018	10/1/2018	1826700241840520	\$58.92	9/11/2018	10/1/2018	1826700241840120	\$128.51	2	\$58.92	\$9.95	\$68.87
01034940	FA19702P	11/22/2017	12/18/2017	1734100201581320	\$58.92	11/22/2017	2/19/2018	1804500288837720	\$153.76	2	\$58.92	\$12.16	\$71.08
01034940	FA32713J	3/12/2018	3/26/2018	1807400169176820	\$58.92	3/12/2018	3/26/2018	1807400169176520	\$128.51	2	\$58.92	\$11.45	\$70.37
01034940	FC34375Q	10/29/2018	11/12/2018	1831100349538020	\$59.85	10/29/2018	11/12/2018	1831100349536920	\$130.12	2	\$59.85	\$9.75	\$69.60
01034940	FC94378Z	7/23/2018	8/13/2018	1821800262513520	\$58.92	7/23/2018	8/20/2018	1822500281357620	\$153.76	2	\$58.92	\$10.35	\$69.27
01034940	FD12325W	3/23/2017	4/17/2017	1710100294988320	\$56.46	3/23/2017	6/19/2017	1716300141754130	\$127.15	4	\$56.46	\$13.24	\$69.70
01034940	FH71906F	10/19/2017	11/6/2017	1730500595805320	\$58.92	10/19/2017	11/6/2017	1730500595804720	\$128.51	2	\$58.92	\$12.45	\$71.37
01034940	FJ35174Z	10/17/2018	11/12/2018	1830500532944920	\$59.85	10/17/2018	11/12/2018	1830500532942920	\$130.12	2	\$59.85	\$9.75	\$69.60
01034940	FK25655C	10/20/2017	10/30/2017	1729700209270720	\$58.92	10/20/2017	10/30/2017	1729700209284720	\$153.76	2	\$58.92	\$12.50	\$71.42
01034940	FK80685T	1/31/2017	2/13/2017	1703800330769120	\$56.46	1/31/2017	3/27/2017	1708100202934920	\$152.40	2	\$56.46	\$13.62	\$70.08
01034940	FM64150R	11/30/2017	1/8/2018	1736300184922720	\$58.92	11/30/2017	1/8/2018	1736300136393630	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FM93181P	12/14/2017	1/8/2018	1736300185300920	\$58.92	12/14/2017	1/8/2018	1736300137139030	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FN78967C	5/3/2018	5/21/2018	1813000228712720	\$58.92	5/3/2018	5/21/2018	1813000228710720	\$128.51	2	\$58.92	\$11.02	\$69.94
01034940	FP46422U	2/17/2017	3/6/2017	1705900214698420	\$56.46	2/17/2017	4/10/2017	1709500308050820	\$152.40	2	\$56.46	\$13.50	\$69.96
01034940	FR51504C	9/18/2018	10/15/2018	1827700247285320	\$58.92	9/18/2018	10/15/2018	1827700247285020	\$128.51	2	\$58.92	\$9.84	\$68.76
01034940	FR57833M	4/28/2017	5/8/2017	1712200447928120	\$56.46	4/28/2017	5/29/2017	1714400216537120	\$152.40	2	\$56.46	\$13.11	\$69.57

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		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
01034940	FS24558E	4/3/2017	4/24/2017	1710700216789320	\$56.46	4/3/2017	6/12/2017	1715300248445120	\$152.40	2	\$56.46	\$13.20	\$69.66
01034940	FU32711F	7/11/2017	8/14/2017	1721800056910720	\$56.46	7/11/2017	8/14/2017	1721800056909920	\$127.15	1	\$56.46	\$12.48	\$68.94
01034940	FU41767D	2/23/2017	3/20/2017	1706900230021520	\$56.46	2/23/2017	3/13/2017	1706600378970120	\$152.40	2	\$56.46	\$13.42	\$69.88
01034940	FU56208Z	4/13/2018	4/30/2018	1810900180694320	\$58.92	4/13/2018	4/30/2018	1810900180693620	\$128.51	2	\$58.92	\$11.18	\$70.10
01034940	FU59337C	11/21/2017	2/12/2018	1803200502093020	\$58.92	11/21/2017	12/18/2017	1734500187766630	\$128.51	4	\$58.92	\$11.76	\$70.68
01034940	FW41564P	12/28/2017	2/19/2018	1804300216414420	\$58.92	12/28/2017	2/5/2018	1803100112710930	\$128.51	4	\$58.92	\$11.70	\$70.62
01034940	FW44048E	11/16/2017	1/8/2018	1736300184912520	\$58.92	11/16/2017	1/8/2018	1736300136389930	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FW44052P	11/30/2017	1/8/2018	1736300184924120	\$58.92	11/30/2017	1/8/2018	1736300136397130	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FW89366Y	10/18/2018	11/5/2018	1829800221696720	\$59.85	10/18/2018	11/5/2018	1829800221695020	\$130.12	2	\$59.85	\$9.81	\$69.66
01034940	FX00255D	4/26/2017	7/24/2017	1720000246876520	\$56.46	4/26/2017	6/26/2017	1717100212136030	\$127.15	4	\$56.46	\$12.62	\$69.08
01034940	FX12367S	6/6/2018	6/18/2018	1816200220227720	\$58.92	6/6/2018	6/18/2018	1816200220227320	\$128.51	2	\$58.92	\$10.80	\$69.72
01034940	FX64220Z	12/4/2017	12/11/2017	1734000369480620	\$58.92	12/4/2017	12/18/2017	1734100201599020	\$153.76	2	\$58.92	\$12.21	\$71.13
01034940	FY02914H	9/22/2017	10/30/2017	1729600196828420	\$56.46	9/22/2017	10/9/2017	1727600410388020	\$152.40	2	\$56.46	\$11.98	\$68.44
01034940	FY49249J	12/19/2017	1/8/2018	1736300184924720	\$58.92	12/19/2017	1/8/2018	1736300148861930	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FY66250G	11/30/2017	1/8/2018	1736300184925220	\$58.92	11/30/2017	1/8/2018	1736300137037930	\$128.51	4	\$58.92	\$12.01	\$70.93
01034940	FZ16266U	5/16/2018	5/28/2018	1814100299176020	\$58.92	5/16/2018	6/25/2018	1816900319890520	\$153.76	1	\$58.92	\$10.97	\$69.89
01034940	FZ47620T	11/20/2018	12/10/2018	1833700391128220	\$59.85	11/20/2018	12/10/2018	1833700391127320	\$130.12	2	\$59.85	\$9.51	\$69.36
01034940	GB54837V	8/7/2018	9/3/2018	1823600186781720	\$58.92	8/7/2018	9/3/2018	1823600186778220	\$128.51	2	\$58.92	\$10.18	\$69.10
01034940	GC33900G	12/4/2018	12/17/2018	1834000310712820	\$59.85	12/4/2018	12/17/2018	1834000310711620	\$130.12	2	\$59.85	\$9.45	\$69.30
01034940	GC41187B	10/16/2018	11/12/2018	1830500532945920	\$59.85	10/16/2018	11/12/2018	1830500532943120	\$130.12	2	\$59.85	\$9.75	\$69.60

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		Date of Service	Date of Payment	TCN	Amount Paid	Date of Service	Date of Payment	TCN	Amount Paid				
Grand Totals:					\$7,062.78				\$16,380.61		\$7,015.92	\$1,344.40	\$8,360.32

Audit Findings Breakdown			
Disallowance Code	Description	Disallowances	
		Claims	Amount
1	Medicaid Supplemental Payment Disallowed: Fee-For-Service Eligibility	11	\$659.61
2	Medicaid Supplemental Payment Disallowed: Managed Care Carve Out	94	\$5,513.73
3	FFS All Inclusive Payment Disallowed: Managed Care Eligibility	1	\$30.00
4	Medicaid Supplemental Payment Disallowed: U.S. District Court Ruling	14	\$812.58
Total		120	\$7,015.92